

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WEST UNION</div> <div>CITY OF <u>WEST UNION</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203301400000</div> <div>CITY ADMINISTRATOR</div> <div>612 HIGHWAY 150 SOUTH</div> <div>WEST UNION, IA 52175</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,040,616		1,040,616	1,031,975
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,040,616		1,040,616	1,031,975
Delinquent property taxes		0		0	
TIF revenues		113,102		113,102	113,452
Other city taxes		241,835	0	241,835	277,449
Licenses and permits		52,922	0	52,922	48,400
Use of money and property		18,262	0	18,262	14,300
Intergovernmental		935,487	0	935,487	614,863
Charges for fees and service		258,126	748,101	1,006,227	991,730
Special assessments		0	0	0	
Miscellaneous		154,141	80,000	234,141	87,150
Other financing sources		1,055,829	0	1,055,829	995,701
Total revenues and other sources		3,870,320	828,101	4,698,421	4,175,020
Expenditures and Other Financing Uses					
Public safety		467,580	0	467,580	482,358
Public works		456,041	0	456,041	492,794
Health and social services		0	0	0	
Culture and recreation		547,674	0	547,674	529,329
Community and economic development		99,114	0	99,114	95,317
General government		142,645	0	142,645	149,784
Debt service		224,643	0	224,643	224,643
Capital projects		463,123	0	463,123	432,401
Total governmental activities expenditures		2,400,820	0	2,400,820	2,406,626
Business type activities		0	648,388	648,388	832,424
Total ALL expenditures		2,400,820	648,388	3,049,208	3,239,050
Other financing uses, including transfers out		1,055,829	0	1,055,829	995,501
Total ALL expenditures/And other financing uses		3,456,649	648,388	4,105,037	4,234,551
Excess revenues and other sources over (Under) Expenditures/And other financing uses		413,671	179,713	593,384	-59,531
Beginning fund balance July 1, 2014		1,627,380	570,574	2,197,954	1,838,002
Ending fund balance June 30, 2015		2,041,051	750,287	2,791,338	1,778,471
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,015,000	Other long-term debt		\$ 58,999
Revenue debt		\$ 995,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,927,940
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF WEST UNION						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	609,585	263,147		167,884			1,040,616			1,040,616	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	609,585	263,147		167,884	0		1,040,616		T01	1,040,616	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	609,585	263,147		167,884	0	0	1,040,616			1,040,616	6				
7	<b>TIF revenues</b>			113,102				113,102		T01	113,102	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0								
12	Mobile home tax	1,541	643		404			2,588		T19	2,588	12				
13	Hotel/motel tax	32,904						32,904		T19	32,904	13				
14	Other local option taxes		206,343					206,343		T09	206,343	14				
15	<b>TOTAL OTHER CITY TAXES</b>	34,445	206,986	0	404	0	0	241,835	0		241,835	15				
16	<b>Section B - LICENSES AND PERMITS</b>	52,922						52,922		T29	52,922	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	6,651	811					7,462		U20	7,462	18				
19	Rents and royalties	10,800						10,800		U40	10,800	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	17,451	811	0	0	0	0	18,262	0		18,262	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants					234,292		234,292		B89	234,292	27				
28	Community development block grants					314,626		314,626		B50	314,626	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants	5,073						5,073		B79	5,073	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	5,073	0	0	0	548,918	0	553,991	0		553,991	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST UNION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		258,500					258,500		C46	258,500	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants					14,150		14,150		C89	14,150	49				
50	Iowa Department of Transportation					17,925		17,925		C89	17,925	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants	37115	14,342		10,005			61,462		C89	61,462	53				
54	Commercial & Industrial Replacement Claim		1,140					1,140		C89	1,140	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	37,115	273,982	0	10,005	32,075	0	353,177	0		353,177	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	12,253						12,253			12,253	63				
64	Library service							0		D89	0	64				
65	Township contributions	16,066						16,066		D89	16,066	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	28,319	0	0	0	0	0	28,319	0		28,319	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	70,507	273,982	0	10,005	580,993	0	935,487	0		935,487	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	382,302	A91	382,302	73				
74	Sewer							0	365,799	A8Ø	365,799	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	5,120						5,120		AØ1	5,120	78				
79	Landfill/garbage	131,028						131,028		A81	131,028	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST UNION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,426						1,426		A89	1,426	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	2,250	500				500	3,250		A03	3,250	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	88,355						88,355		A61	88,355	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	WU Energy Business Dist, LLC GEO	28,947						28,947			28,947	103				
104	TOTAL CHARGES FOR SERVICE	257,126	500	0	0	0	500	258,126	748,101		1,006,227	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	63,981	75,563					139,544	80,000	U99	219,544	108				
109	Deposits and sales/fuel tax refunds	6,280						6,280		U99	6,280	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	7,240						7,240		U30	7,240	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Insurance premium refund		1,077					1,077			1,077	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	77,501	76,640	0	0	0	0	154,141	80,000		234,141	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEST UNION					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,119,537	822,066	113,102	178,293	580,993	500	2,814,491	828,101		3,642,592	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	126,591				854,238		980,829			980,829	127
128	Internal TIF loans and transfers in				75,000			75,000			75,000	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	126,591	0	0	75,000	854,238	0	1,055,829	0		1,055,829	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,246,128	822,066	113,102	253,293	1,435,231	500	3,870,320	828,101		4,698,421	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	309,807	687,984	252,629	207	373,823	2,930	1,627,380	570,574		2,197,954	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	1,555,935	1,510,050	365,731	253,500	1,809,054	3,430	5,497,700	1,398,675		6,896,375	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF WEST UNION							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	323,329	85,582					408,911		E62	408,911	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	7,926						7,926		E89	7,926	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	47,607	2,942					50,549		E24	50,549	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	194						194		E32	194	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	379,056	88,524	0	0	0	0	467,580			467,580	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST UNION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	8,902	249,334					258,236		E44	258,236	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	37,024						37,024		E44	37,024	48
49	Traffic control safety — Current operation	1,346						1,346		E44	1,346	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		25,821					25,821		E44	25,821	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	21,761	357					22,118		E01	22,118	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	111,496						111,496		E81	111,496	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	180,529	275,512	0	0	0	0	456,041			456,041	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WEST UNION							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST UNION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	106,593	96,796					203,389		E52	203,389	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	70,303	62,129					132,432		E61	132,432	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	86,967	41,855					128,822		E61	128,822	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	59,158	23,545					82,703		E03	82,703	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	328						328		E61	328	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	323,349	224,325	0	0	0	0	547,674			547,674	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	6,158						6,158		E89	6,158	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	47,582						47,582		E89	47,582	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation			43,506				43,506		E50	43,506	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	1,868						1,868		E29	1,868	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	55,608	0	43,506	0	0	0	99,114			99,114	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEST UNION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	5,925	501					6,426		E29	6,426	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	84,468	28,938					113,406		E23	113,406	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	6,190						6,190		E25	6,190	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	16,623						16,623		E31	16,623	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	113,206	29,439	0	0	0	0	142,645			142,645	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	2010 Streetscape				224,643			224,643			224,643	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	224,643	0	0	224,643			224,643	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Seal Coating					10,787		10,787			10,787	184
185	Engineering for Airport and Bridge Projects					127,948		127,948			127,948	185
186	Streetscape 7107 ; copy machine/city hall 1935/ Façade passthrough					324,388		324,388			324,388	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	463,123	0	463,123			463,123	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	463,123	0	463,123			463,123	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,051,748	617,800	43,506	224,643	463,123	0	2,400,820			2,400,820	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEST UNION					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								335,702	E91	335,702	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								312,686	E80	312,686	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEST UNION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								648,388		648,388	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,051,748	617,800	43,506	224,643	463,123	0	2,400,820	648,388		3,049,208	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	1,935	270,160			708,734		980,829			980,829	255
256	Internal TIF loans/repayments and transfers out			75,000				75,000			75,000	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	1,935	270,160	75,000	0	708,734	0	1,055,829	0		1,055,829	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,053,683	887,960	118,506	224,643	1,171,857	0	3,456,649	648,388		4,105,037	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						3,430	3,430			3,430	263
264	<b>Restricted</b>		622,090	247,225				869,315			869,315	264
265	<b>Committed</b>				28,857			28,857			28,857	265
266	<b>Assigned</b>					637,197		637,197			637,197	266
267	<b>Unassigned</b>	502,252						502,252			502,252	267
268	<b>Total Governmental</b>	502,252	622,090	247,225	28,857	637,197	3,430	2,041,051			2,041,051	268
269	<b>Proprietary</b>								750,287		750,287	269
270	<b>Total ending fund balance June 30, 2015</b>	502,252	622,090	247,225	28,857	637,197	3,430	2,041,051	750,287		2,791,338	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,555,935	1,510,050	365,731	253,500	1,809,054	3,430	5,497,700	1,398,675		6,896,375	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEST UNION

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....M05 \$

Health.....M32

Highways.....M44

Transit subsidies.....M94

Libraries.....M52

Police protection.....M62

Sewerage.....M80

Sanitation.....M81

All other.....M89 \$

Purpose

Amount paid to State

Highways.....L44 \$

All other.....L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

783,048

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,040,000	29U \$	39U \$ 45,000	49U \$	49U \$	49U \$ 995,000	49U \$	I91 \$ 43,625
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Streetscape GO Bond	19U 2,180,000	29U	39U 165,000	49U 2,015,000	49U	49U	49U	I89 59,143
11. Police Vehicles	19U 86,329	29U	39U 30,244	49U	49U	49U	49U 58,999	I89 2,286
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	3,306,329	0	240,244	2,015,000	0	995,000	58,999	105,054

B. Short-term debt

Outstanding as of JULY 1, 2014

Outstanding as of JUNE 30, 2015

61V \$

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,791,338	2,791,338

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)